

GOVERNMENT OF TELANGANA
ABSTRACT

PUBLIC SERVICES - Commercial Taxes Department - Disciplinary Proceedings under rule 20 of APCS (CC&A) Rules, 1991 initiated Sri D. Jayanth Kumar, Commercial Tax Officer, Karimnagar (Retired) for certain irregularities - Charges - Inquiry - Representation - Penalty of a cut of 10% (ten percent) cut in pension for a period of 2 (two) years besides recovery of the revenue loss of Rs.43,90,497/- under rule 9 of A.P. Revised Pension Rules, 1980 - Imposed - Orders - Issued.

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REVENUE {VIGILANCE.II(2)} DEPARTMENT

G.O.Rt.No.329

Dated:21.07.2015.

Read the following:-

- 1) From the Commissioner of Commercial Taxes, Hyderabad, Charge Memo No.VI/795/2007, DT.24.09.2007.
- 2) From the Commissioner of Commercial Taxes, A.P, Hyderabad, Ref No. VI/795/2007-1 & 2, Dt.11.6.2008.
- 3) Report of the Inquiry Officer in Ref.No.AM/Disp/110/2009, Dt.13.1.2011
- 4) From the Commissioner of Commercial Taxes, A.P, Hyderabad, Lr. No. VI/795/2007-I,DT.08.05.2011.
- 5) From the Commissioner of Commercial Taxes, A.P, Hyderabad, Lr. No.VI/795/2007,DT.08.08.2012.
- 6) Govt. Memo. No.37019/Vig.I(1)/2012-1, dt 07.09.2012.
- 7) From the Commissioner of Commercial Taxes, A.P, Hyderabad, Lr.No.VI/795/2007, DT.1.5.2013.
- 8) Govt. Memo No.37019/Vig.I(1)/2012-2, dt:25.7.2013.
- 9) Representation of Sri D.Jayanth Kumar, CTO (Retd.), dt:23.8.2013
- 10) Govt.Memo.No.37019/Vig.I(1)/2012-3, dt:24.3.2014.
- 11) From the CCT, TS, Hyd., CCT's Ref.No.V1/795/2007, dt:8.8.2014.
- 12) Govt., Lr.No.37019/Vig.II(2)/2012-5, dt:16.5.2015.
- 13) From the Secretary, TSPSC, Lr. No. 314/RT/TSPSC/2015, Dt: 02.07.2015.

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ORDER :

In the reference 1st read above, the Commissioner of Commercial Taxes, Hyderabad framed charges against Sri D.Jayanth Kumar, Commercial Tax Officer, for committing certain irregularities while he was working as Commercial Tax Officer, Karimnagar with a direction to submit his written statement of defence. The charges framed against the Charged Officer are as follows :

Charge.I :- That Sri D.Jayanth Kumar, working as Commercial Tax Officer - II, Karimnagar granted Registration Certificates under APVAT Act and CST Act to Sri Adepu Satyanarayana in the name and style of M/s Sri Shivsai Traders, Huzurabad but failed to make any pre or post Advisory visit which should be carried out on all new registrations and it should be completed within two months of date of registration, by the circle office itself. The Commercial Tax Officer should allocate the Advisory visits to the Deputy Commercial Tax officer. In this case, the Commercial Tax Officer has never instructed any Deputy Commercial Tax Officer of his circle to conduct Advisory visit. If it was done in time, the case would have been detected very early and the loss of Revenue could have been avoided.

Charge.II :- that Sri D.Jayanth Kumar, working as Commercial Tax Officer-II, Karimnagar is found negligent in issue of statutory forms to M/s. Sri Shivasai Traders, Huzurabad without conducting any enquiry about the genuineness of the business activities, negligent in issue of fresh way bills without verifying the genuineness of the transactions reported in utilization statement of waybills furnished by the dealers. Due to his negligence the Department have incurred estimated loss of revenue at Rs.43.91 Lakhs.

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Charge.III :- Sri D.Jayanth Kumar, working as Commercial Tax Officer-II, Karimnagar is found to be disobedient as he has failed to comply with the instructions issued by the Deputy Commissioner (Commercial Taxes), Karimnagar, in the matter from time to time. The Commercial Tax Officer did not lodge police complaint against the said dealer for misusing, cheating the Commercial Tax Department. Thus the Commercial Tax Officer-II, Karimnagar has failed to discharge his official duties properly, which caused loss of revenue to the Government.

2. The Charge Memo was served on the Charged Officer on 10.10.2007; but the Charged Officer failed to submit his explanation even after receipt of the charge memo for 8 months period and as such, the Disciplinary Authority appointed the Sri Y. Satyanarayana, Deputy Commissioner (Commercial Taxes), PMT, O/o. the Commissioner of Commercial Taxes as Inquiry Officer to conduct enquiry into the matter and the Assistant Commissioner (Commercial Taxes) (Audit), O/o. the Deputy Commissioner Commercial Taxes, Karimnagar Division was appointed as Presenting Officer to present the case, vide reference 2nd read above. The Inquiry Officer submitted his enquiry report and held that charges against the charged officer are largely sustainable except the pre-registration Audit, vide reference 3rd read above.

3. After examining the enquiry report, the Commissioner of Commercial Taxes Hyderabad has communicated a copy of the Inquiry Report to the Delinquent Officer calling for his explanation vide reference 4th read above, and the same was served on the Delinquent Officer on 30.5.2011; but the Delinquent Officer has not submitted any representation on the enquiry report even after expiry of 13 months ie., second time also. The Commissioner of Commercial Taxes, Hyderabad has furnished the record of inquiry to the Government for taking further action under rule 9 of A.P. Revised Pension Rules, 1980 since the individual retired from service on attaining the age of superannuation on 30.06.2008, vide reference 5th read above

4. Government have examined the matter and observed that the Charge-II relating to issue of statutory forms i.e., way bills to the Dealer without conducting any enquiry about genuineness of the business activities; is proved in the enquiry. On a reference made the Commissioner of Commercial Taxes in the reference 7th read above has furnished report and stated that the actual loss caused due to misuse of way bills by M/s. Sri Siva Sai Traders, Huzurabad, Karimnagar District is Rs.43,90,497/-.

5. Government have examined the matter and observed that the Delinquent Officer Sri D. Jayanth Kumar, Commercial Tax Officer (Retired) have issued way bills to the dealer generously without conducting enquiry about the business activities of the dealer and the Delinquent Officer was negligent in discharging his duties, due to which the above loss was caused and he is responsible for the same. Accordingly, Government have provisionally decided to impose a penalty of a cut of 10% (ten percent) cut in pension for a period of 2 (two) years on Sri D. Jayanth Kumar, Commercial Tax Officer (Retired), under rule 9 of A.P. Revised Pension Rules, 1980 and also to recover the revenue loss of Rs.43,90,497/- (Rupees forty three lakhs ninety thousand four hundred and ninety seven) from the Delinquent Officer. Accordingly, communicated the above provisional decision to impose the above penalty besides recovery of above loss to Sri D. Jayanth Kumar, Commercial Tax Officer (Retired) for his representation, vide reference 8th read above. In the reference 9th read above, Sri D. Jayanth Kumar, Commercial Tax Officer (Retired), has submitted his representation and narrated the facts of the case and requested the Government to drop further action in the matter.

6. Government examined the matter and observed that the Charged Officer neither conducted the post advisory visit on his own nor entrusted the same to his

subordinates and failed to comply with the instructions of the Commissioner of Commercial Taxes, Hyderabad. The Charged Officer, being the supervisory cadre, bound to verify the genuineness of the dealer on his own and before issuing any fresh way bills he should have verified the previous way bills utilized and checked the same. If he would have done, he would have prevented the loss and hence the contention of the Delinquent Officer to drop further action are devoid of merits. Accordingly Government decided to impose the above penalty and addressed the Telangana Public Service Commission for their concurrence. In the reference 12th read above, the Secretary, Telangana State Public Service Commission has communicated the consent of the Commission to impose the above said penalty besides recovery.

7. Government after careful examination the matter, hereby impose the penalty of 10% (ten percent) cut in pension for a period of 02 (two) years on Sri D. Jayanth Kumar, Commercial Tax Officer (Retired) besides recovery of the revenue loss of Rs.43,90,497/- (Rupees forty three lakhs ninety thousand four hundred and ninety seven only) from him under rule 9 of A.P. Revised Pension Rules, 1980.

8. The Commissioner, Commercial Taxes, Telangana State, Hyderabad shall take action accordingly.

(BY ORDER IN THE NAME OF THE GOVERNOR OF TELANGANA)

AJAY MISRA
PRINCIPAL SECRETARY TO GOVERNMENT

To :
Sri D. Jayanth Kumar,
former Commercial Tax Officer-II, Karimnagar (now Retired),
(through the Commissioner of Commercial Taxes., TS, Hyderabad).
The Commissioner of Commercial Taxes, TS, Hyderabad.
(with a request to serve this G.O. on the individual and
furnish served copy to the Government).

Copy to :

The Secretary, Telangana Public Service Commission, Hyderabad.
The Accountant General, AP & TS, Hyderabad.
Sf/Sc.

// FORWARDED :: BY ORDERS //

SECTION OFFICER